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Consideration of reports on the work of the Standing Committee
Programme budgets, management, financial control and administrative oversight

Financial statements for the year 2017 as contained in the Report of the Board of Auditors to the General Assembly on the financial report and audited financial statements of the voluntary funds administered by the United Nations High Commissioner for Refugees for the year ended 31 December 2017

Note by the High Commissioner

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1. The *Financial rules for voluntary funds administered by the High Commissioner for Refugees* require that: "The High Commissioner shall submit annual financial statements certified by the Controller and approved by himself/herself to:

(a) the United Nations Board of Auditors within three months after the close of each financial period; and

(b) the Executive Committee at its next session. He/she shall also submit to the Executive Committee the audit certificate, the report of the Board of Auditors and the report of the Advisory Committee on Administrative and Budgetary Questions thereon."[1]

2. The United Nations Board of Auditors has audited the financial statements for the year ended 31 December 2017. The full text of the Board's report, including the audited financial statements and the audit opinion, will be issued in due course for consideration by the General Assembly (Fifth Committee) under the symbol A/73/5/Add.6. The High Commissioner's response to the audit recommendations will be issued in due course as an addendum to this document (A/AC.96/1179/Add.1).

3. The Executive Committee is invited to consult document A/73/5/Add.6.[2]

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1 A/AC.96/503/Rev.10, Art.11.3.

2 To be posted, once available, on the Official Document System (ODS) of the United Nations and on the Executive Committee page of UNHCR's website.